

Alaska Temporary Assistance Program

Department of Health and Social Services - Program 35

I. PROGRAM OBJECTIVES

Work Services: The focus of the Alaska Temporary Assistance Program is to move recipients into the workforce as quickly as possible, then assist them with job retention and promotion that will lead to independence from welfare. This goal is driven by the need for families to become self-sufficient before reaching the end of their time-limited welfare benefits and for the State to achieve federally mandated work participation requirements. The array of services intended to help recipients into the workforce is referred to as Work Services

Child Care: Providing access to child care is an essential component in the state's efforts to move more parents into full-time jobs and more families toward self-sufficiency. Child care costs for children under the age of 12 are paid for recipient parents who are working or attending approved work activity assignments.

Pregnant and Parenting Teens: Community-based services are intended to encourage attainment of high school diplomas or GED, teach parenting skills, and prevent subsequent unplanned pregnancies are directed to teen parent on Temporary Assistance. [Additional services provide safe homes for minor teen parents who are required by the program to live in an adult-supervised setting.]

TANF Native Assistance Programs (NFAP) [Athabascan Self-Sufficiency Assistance Partnership (ASAP): Tanana Chiefs Conference (TCC)] **Three Native Organizations** now operate federal Temporary Assistance for Needy Families (TANF) funded Native family assistance programs. This program provides temporary assistance benefits and services to Native families residing in the TCC service area. A State grant provides additional funding for the sole purpose of providing temporary assistance benefits to eligible families through the ASAP program.

II. PROGRAM PROCEDURES

Funds are appropriated annually to the Department of Health and Social Services, Division of Public Assistance by the State Legislature. These funds are a combination of federal Temporary Assistance for Needy Families (TANF) funds and state general fund. Portions of the funds are awarded as grants to Non-Profit Corporations. Grantees provide an array of case management services that lead to self-sufficiency. Grantees also authorize a variety of supportive services to assist

recipients in meeting the goals outlined in the Family Self-Sufficiency Plan. Examples of services offered are child care, transportation, training, clothing, tools and other approved services that will lead to self-sufficiency.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

- Grant funds may be used for staff salaries, travel, supplies, equipment, supportive services, facility and administrative costs of the program. Funds are specifically intended to pay for services, which lead to self-sufficiency.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Grant regulations 7 AAC 78 as well as budget documents including special conditions specify costs allowed or unallowed under this program.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There are no matching or level of effort requirements unless specified in the appropriate legislation or grant/contract documents.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly or monthly activity and expenditure reports specified in the grant document. A final expenditure report is due within 45 days of the last day of the grant year.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- Those expenditures are within the budget limits or grant provisions.

Compliance Requirement

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedure

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02